

Retention periods for employee records

Category	Examples	Retention period
Personal files	<ul style="list-style-type: none">• Employee personal information (examples: name, address, Social Security number, occupation, gender, birth date)• Hiring information (including: contract, terms of employment, background checks)• Signed employee handbook and other policies• Employment records (such as: records related to attendance, performance evaluations, accommodation requests, disciplinary actions, termination)	3 years
Wage calculation records	<ul style="list-style-type: none">• Time records (examples: time cards, work and time schedules, wage rate tables)	2 years
Payroll records	<ul style="list-style-type: none">• Pay stubs (including wage rate tables, the employee's gross wages, deductions, net pay, and pay period dates)• Payroll reports (such as payroll summary and payroll details)	3 years
Tax records	<ul style="list-style-type: none">• Tax forms (such as Form W-2, Form 940, Form 941, state returns and so on)	4 years
Retirement plan records	<ul style="list-style-type: none">• Plan documents (examples: contracts, amendments, disclosures and so on)• Payment history (including summary of reports and filings)	6 years